

Combining Financial Statements

General Fund

The General Fund accounts for all financial resources and transactions not accounted for in other funds. The basic portion is nonrestrictive in use, whereas the restricted portion is earmarked for specific purposes.

Schedule of Assets, Liabilities, and Fund Balances

General Fund

June 30, 1995 (expressed in thousands)

			Totals	
	Basic	Restricted	June 30, 1995	June 30, 1994
Assets				
Cash and pooled investments	\$ 581,931	\$ 380,621	\$ 962,552	\$ 799,699
Investments	-	745	745	709
Taxes receivable (net of allowance)	1,725,772	3,459	1,729,231	1,516,163
Other receivables (net of allowance)	219,653	215,553	435,206	169,178
Due from other funds	143,833	9,949	153,782	135,370
Due from other governments	335,475	231,533	567,008	467,803
Inventories	16,386	-	16,386	16,212
Total Assets	\$ 3,023,050	\$ 841,860	\$ 3,864,910	\$ 3,105,134
Liabilities and Fund Balances				
Liabilities:				
Accounts payable	\$ 390,825	\$ 12,371	\$ 403,196	\$ 307,401
Contracts and retainages payable	6,516	20,079	26,595	21,355
Accrued liabilities	88,335	5,576	93,911	106,018
Due to other funds	329,517	7,981	337,498	240,391
Due to other governments	61,043	2,036	63,079	57,184
Deferred revenues	958,351	211,825	1,170,176	803,578
Claims and judgments payable, current	20,709	-	20,709	4,753
Total Liabilities	1,855,296	259,868	2,115,164	1,540,680
Fund Balances:				
Reserved for encumbrances	408	1,166	1,574	287,745
Reserved for inventories	14,868	-	14,868	14,383
Reserved for restricted accounts	-	348,812	348,812	363,449
Reserved for working capital	626,321	-	626,321	522,327
Reserved for others specific purposes	67,245	232,014	299,259	268,468
Unreserved, undesignated	458,912	-	458,912	108,082
Total Fund Balances	1,167,754	581,992	1,749,746	1,564,454
Total Liabilities and Fund Balances	\$ 3,023,050	\$ 841,860	\$ 3,864,910	\$ 3,105,134

Schedule of Revenues, Expenditures, and Changes in Fund Balances

General Fund

For the Fiscal Year Ended June 30, 1995 (expressed in thousands)

	Basic	Restricted	Totals for the Year Ended	
			June 30, 1995	June 30, 1994
Revenues:				
Retail sales and use taxes	\$ 4,392,124	\$ 1,490	\$ 4,393,614	\$ 4,299,049
Business and occupation taxes	1,546,143	-	1,546,143	1,391,050
Property taxes	1,031,942	-	1,031,942	956,091
Excise taxes	514,321	96,494	610,815	621,183
Motor vehicle and fuel taxes	-	3,875	3,875	3,587
Other taxes	715,952	54,711	770,663	679,338
Licenses, permits, and fees	62,888	28,158	91,046	89,366
Timber sales	4,827	55,521	60,348	53,565
Other contracts and grants	215,624	1,354	216,978	248,345
Federal grants-in-aid	3,010,410	3,654	3,014,064	2,734,696
Charges for services	17,302	3,553	20,855	19,883
Interest income	75,449	4,773	80,222	90,285
Miscellaneous revenue	33,770	85,098	118,868	102,198
Total Revenues	11,620,752	338,681	11,959,433	11,288,636
Expenditures:				
Current:				
General government	507,494	112,605	620,099	567,356
Human services	5,267,908	41,104	5,309,007	4,831,673
Natural resources and recreation	199,324	69,411	268,735	231,711
Transportation	18,735	11,916	30,651	36,161
Education	5,158,236	8,794	5,167,030	4,991,060
Capital outlays	150,941	34,382	185,323	105,258
Debt service:				
Principal	11,172	744	11,916	13,398
Interest	6,629	135	6,764	3,568
Total Expenditures	11,320,434	279,091	11,599,525	10,780,185
Excess of Revenues				
Over (Under) Expenditures	300,318	59,590	359,908	508,451
Other Financing Sources (Uses):				
Note proceeds	2,590	200	2,790	4,881
Operating transfers in	248,194	6,536	254,730	278,013
Operating transfers out	(540,903)	(51,073)	(591,976)	(500,017)
Capital lease acquisitions	17,470	18	17,488	5,656
Total Other Financing Sources (Uses)	(272,649)	(44,319)	(316,968)	(211,467)
Excess of Revenues and Other				
Sources Over (Under) Expenditures				
and Other Uses	27,669	15,271	42,940	296,984
Fund Balances:				
Fund balances as restated, July 1	1,140,085	566,740	1,706,825	1,268,398
Residual equity transfers in	19	1	20	175
Residual equity transfers out	(19)	(20)	(39)	(1,108)
Fund Balances, June 30	\$ 1,167,754	\$ 581,992	\$ 1,749,746	\$ 1,564,454

Schedule of Revenues, Expenditures, and Other Financing Sources (Uses) - Budget and Actual

General Fund

For the Biennium Ended June 30, 1995 (expressed in thousands)

	Basic			Restricted		
	Approved Budget 1993-95 Biennium	Actual For 1993-95 Biennium	Variance Favorable (Unfavorable)	Approved Budget 1993-95 Biennium	Actual For 1993-95 Biennium	Variance Favorable (Unfavorable)
Revenues:						
Taxes	\$ 15,792,052	\$ 15,856,420	\$ 64,368	\$ 138,020	\$ 172,854	\$ 34,834
Licenses, permits, and fees	111,368	125,137	13,769	51,990	55,275	3,285
Other contracts and grants	666,265	458,419	(207,846)	16,623	2,684	(13,939)
Timber sales	8,697	6,566	(2,131)	182,144	107,347	(74,797)
Federal grants-in-aid	5,746,589	5,620,703	(125,886)	7,434	7,357	(77)
Charges for services	29,176	33,734	4,558	6,061	7,005	944
Interest income	113,558	159,717	46,159	10,308	10,790	482
Miscellaneous revenue	27,951	37,477	9,526	190,973	160,825	(30,148)
Total Revenues	22,495,656	22,298,173	(197,483)	603,553	524,137	(79,416)
Expenditures:						
Current:						
General government	1,725,924	1,650,197	75,727	87,081	71,495	15,586
Human services	10,169,096	10,088,013	131,083	76,932	76,093	839
Natural resources and recreation	406,761	380,501	26,260	151,086	133,963	17,073
Transportation	19,162	18,553	609	27,641	24,162	3,479
Education	10,278,764	10,162,914	115,850	18,820	17,504	1,316
Capital outlays	140,320	125,415	14,905	265,902	139,429	126,473
Total Expenditures	22,740,027	22,375,593	364,434	627,412	462,646	164,766
Excess of Revenues Over (Under) Expenditures	(244,371)	(77,420)	166,951	(23,859)	61,491	85,350
Other Financing Sources (Uses):						
Operating transfers in	454,771	463,544	8,773	34,120	35,159	1,039
Operating transfers out	(59,989)	(96,992)	(37,003)	(134,483)	(121,458)	13,025
Total Other Financing Sources (Uses)	394,782	366,552	(28,230)	(100,363)	(86,299)	14,064
Excess of Revenues and Other Sources Over (Under) Expenditures and Other Uses	\$ 150,411	\$ 289,132	\$ 138,721	\$ (124,222)	\$ (24,808)	\$ 99,414

Totals		
Approved Budget 1993-95 Biennium	Actual For 1993-95 Biennium	Variance Favorable (Unfavorable)
\$ 15,930,072	\$ 16,029,274	\$ 99,202
163,358	180,412	17,054
682,888	461,103	(221,785)
190,841	113,913	(76,928)
5,754,023	5,628,060	(125,963)
35,237	40,739	5,502
123,866	170,507	46,641
218,924	198,302	(20,622)
23,099,209	22,822,310	(276,899)
1,813,005	1,721,692	91,313
10,246,028	10,114,106	131,922
557,797	514,464	43,333
46,808	42,715	4,088
10,297,584	10,180,418	117,166
406,222	264,844	141,378
23,367,439	22,838,239	529,200
(268,230)	(15,929)	252,301
488,891	498,703	9,812
(194,472)	(218,450)	(23,978)
294,419	280,253	(14,166)
\$ 26,189	\$ 264,324	\$ 238,135

